

**§ 301.6226(a)–1T Principal place of business of partnership (temporary).**

(a) *In general.* The principal place of business of a partnership for purposes of determining the appropriate district court in which a petition for a readjustment of partnership items may be filed is its principal place of business as of the date the petition is filed.

(b) *Example.* The provisions of paragraph (a) of this section may be illustrated by the following example:

*Example.* The principal place of business of partnership A on the day that the notice of the final partnership administrative adjustment was mailed to the tax matters partner of A was Cincinnati, Ohio. However, by the day on which a petition seeking judicial review of that adjustment was filed, A had moved its principal place of business to Louisville, Kentucky. For purposes of section 6226(a)(2), A's principal place of business is Louisville.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

**§ 301.6226(b)–1T 5-percent group (temporary).**

All members of a 5-percent group shall join in filing any petition for judicial review. The designation of a partner as a representative of a notice group does not authorize that partner to file a petition for a readjustment of partnership items on behalf of the notice group.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

**§ 301.6226(e)–1T Jurisdictional requirement for bringing an action in District Court or Claims Court (temporary).**

(a) *Amount to be deposited—(1) In general.* The jurisdictional amount that the filing partner (or, in the case of a petition filed by a 5-percent group, each member of the group) shall deposit is the amount by which the tax liability of the partner would be increased if the treatment of the partnership items on the partner's return were made consistent with the treatment of partnership items on the partnership return, as adjusted by the notice of final partnership administrative adjustment. The partner is not required to pay other outstanding liabilities in order to deposit a jurisdictional amount.

(2) *Example.* The provisions of paragraph (a)(1) of this section may be illustrated by the following example:

*Example.* A files a petition for readjustment of partnership items in the Claims Court. A's tax liability would be increased by \$4,000 if partnership items on his return were conformed to the partnership return, as adjusted by the notice of final partnership administrative adjustment. A has an unpaid liability of \$10,000 attributable to nonpartnership items. A is required to deposit only \$4,000 in order to satisfy the jurisdictional requirement.

(b) *Deposit taken into account in computing interest.* The amount deposited is treated as a payment of tax for purposes of chapter 67 (relating to interest). Thus, the period of deposit will be treated as a period of payment for purposes of determining the interest due on any overpayment or underpayment and computing any penalty under section 6653 (a)(2) or (b)(2).

(c) *Deposit generally not treated as payment of tax.* Except as provided in paragraph (b) of this section, an amount deposited under section 6226(e) shall not be treated as payment of tax. Thus, the Service may proceed against the depositor for a deficiency based on nonpartnership items without regard to this deposit.

(d) *Amount deposited may be applied against assessment.* If the restriction on assessment provided under section 6225(a) lapses with respect to a deficiency attributable to partnership items for a partnership taxable year while an amount is on deposit under section 6226(e) in connection with a petition relating to those items, the Service may apply the amount deposited against any such deficiency that is assessed.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

**§ 301.6226(f)–1T Scope of judicial review (temporary).**

(a) *In general.* A court reviewing a notice of final partnership administrative adjustment has jurisdiction to determine all partnership items for the taxable year to which the notice relates and the proper allocation of such items among the partners. Thus, the review is not limited to the items adjusted in the notice.

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(b) *Example.* The provisions of paragraph (a) of this section may be illustrated by the following example.

*Example.* The Service issues a notice of final partnership administrative adjustment with respect to Partnership ABC in which the only item adjusted is depreciation. A petition for judicial review of that notice is filed. During the judicial proceeding, a partner of ABC, in accordance with the applicable court rules, raises an issue relating to the treatment of intangible drilling costs. The court reviewing the notice has jurisdiction to determine the intangible drilling cost issue as well as the depreciation issue.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

### § 301.6227(b)-1T Administrative adjustment request by the tax matters partner on behalf of the partnership (temporary).

(a) *In general.* A request for an administrative adjustment filed by the tax matters partner on behalf of the partnership shall be filed on the form prescribed by the Service for that purpose in accordance with the instructions accompanying that form. Except as otherwise provided in the instructions accompanying that form, the request shall be—

(1) Filed with the service center where the original partnership return was filed,

(2) Signed by the tax matters partner, and

(3) Accompanied by revised schedules showing the effects of the proposed changes on each partner and an explanation of the changes.

(b) *Denied request for treatment as a substituted return remains administrative adjustment request.* An administrative adjustment request filed by the tax matters partner on behalf of the partnership for which substituted return treatment is requested but not granted remains an administrative adjustment request. Thus, for example, the tax matters partner may file suit under section 6228(a) if the Service fails to take timely action on the request.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

### § 301.6227(c)-1T Administrative adjustment request filed on behalf of a partner (temporary).

A request for an administrative adjustment on behalf of a partner shall be filed on the form prescribed by the

Service for that purpose in accordance with the instructions accompanying that form. Except as otherwise provided in the instructions accompanying that form, the request shall—

(a) Be filed in duplicate, the original copy filed with the partner's amended income tax return (on which the partner computes the amount by which the partner's tax liability should be adjusted if the request is granted) and the other copy filed with the service center where the partnership return is filed,

(b) Identify the partner and the partnership by name, address, and taxpayer identification number,

(c) Specify the partnership taxable year to which the administrative adjustment request applies,

(d) Relate only to partnership items, and

(e) Relate only to one partnership and one partnership taxable year.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987; 52 FR 9296, Mar. 24, 1987]

### § 301.6229(b)-1T Extension by agreement (temporary).

Any partnership may authorize any person to extend the period described in section 6229(a) with respect to all partners by filing a statement to that effect with the service center with which the partnership return is filed. The statement shall—

(a) Provide that it is an authorization for a person other than the tax matters partner to extend the assessment period with respect to all partners,

(b) Identify the partnership and the person being authorized by name, address, and taxpayer identification number,

(c) Specify the partnership taxable year or years for which the authorization is effective, and

(d) Be signed by all persons who were general partners at any time during the year or years for which the authorization is effective.

[T.D. 8128, 52 FR 6789, Mar. 5, 1987]

### § 301.6229(b)-2T Special rule with respect to debtors in Title 11 cases (temporary).

(a) *In general.* Notwithstanding any other law or rule of law, if an agreement is entered into under section